

Frequently Asked Questions

1. What is Maricopa County OpenBooks?

Maricopa County OpenBooks is a searchable, user-friendly site that provides a central location for citizens to access information about Maricopa County. This site was created as a result of the [Open Government Directive](#) issued by the U.S. Office of Management and Budget. In response to the Open Government Directive, Arizona Revised Statutes (ARS) §41-725 was amended requiring jurisdictions to make certain information easily accessible via the website for free.

2. What is financial transparency?

Transparency in terms of government spending refers to government opening its books to the public so that taxpayers can see exactly where their money is going. Transparency helps to ensure that taxpayer dollars are spent efficiently by ensuring all decisions are made in the open and on the record. Transparency means that citizens can review and question policymakers' decisions, examine documents, root out inefficiencies and hold officials accountable for the way tax dollars are spent.

3. What information can I find on Maricopa County OpenBooks?

OpenBooks provides citizens with a centralized source of information about Maricopa County. Currently information provided includes the following:

- demographic and organizational structure of the County, including contact and election information
- taxes and fees imposed on the citizenry
- summary financial and budgetary data
- electronic versions of County contracts in a searchable database
- links to useful resources about the County, State and National government

The second phase of the site will include a searchable database of detailed revenue and expenditures.

4. How often is Maricopa County OpenBooks updated?

The site is updated as new information is available. Statute requires that it be updated at least every three months.

5. Who is responsible for the accuracy of the information displayed on this site?

The County Department processing the information is responsible for its accuracy. The Department of Finance Transparency Team is responsible for compiling and listing the information.

6. Who do I contact if I have questions or want more information about the information displayed on Maricopa County OpenBooks?

To make an inquiry or to provide feedback, please contact us at:

openbooks@mail.maricopa.gov

7. What is fund accounting?

Fund accounting is used by non-profit organizations and governments to emphasize accountability rather than profitability. A fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

8. What is basis of accounting?

Basis of accounting is the method used for recognizing revenues and expenses. Cash basis accounting recognizes revenues and expenditures when paid. Accrual basis accounting recognizes revenues when earned and expenses when incurred. Modified Accrual basis accounting recognizes revenue when it is measureable and available and expenditures when incurred.

	Cash Basis	Modified Accrual Basis	Full Accrual Basis
Searchable Raw Data on OpenBooks	x		
Comprehensive Annual Financial Report (CAFR):			
Government-wide Reporting			x
Governmental Funds		x	
Fiduciary Funds			x

9. What types of contracts does Maricopa County use?

The County normally utilizes two types of contracts, either a firm-fixed price contract or a term contract.

- Firm-Fixed Price Contract: This type of contract is used when the County procures required services or commodities on a one-time basis. A firm price is requested for fixed quantities, for a fixed price, with single or multiple delivery sites.
- Term Contract: This type of contract is used when the County procures commodities and services as needed, at fixed unit prices or fixed discount schedules, through multi-year contracts for estimated quantities of materials or services commonly used in volume by specific agencies or on a county-wide basis. Certain contracts may include a price escalation clause.

10. Will this website expand in the future?

Yes, currently the site has completed phase one. Phase two will include searchable revenue and expenditure data as well as other updates. Additional information will be included as it is available and needed.

11. What is the source of data found on the website?

Data collected for this website was obtained from several sources. Most data is accessed from its original source through a link to the website. Financial and budgetary data is obtained from the County's general ledger system, budget system, and published budget and financial reports as appropriate.